



MINUTES

HOUSE REVENUE AND TAXATION STANDING COMMITTEE

Tuesday, February 21, 2023 | 8:00 a.m. | 445 State Capitol

Members Present:

Rep. Steve Eliason, Chair
Rep. Brady Brammer, Vice Chair
Rep. Stewart E. Barlow
Rep. Joel K. Briscoe
Rep. Kay J. Christofferson
Rep. Marsha Judkins
Rep. Phil Lyman
Rep. Jefferson Moss

Rep. Doug Owens
Rep. Casey Snider
Rep. Robert M. Spendlove
Rep. Keven J. Stratton
Rep. Mark A. Strong

Staff Present:

Chris Stitt, Policy Analyst
Makelle Winger, Committee Secretary

Note: A copy of related materials and an audio recording of the meeting can be found at www.le.utah.gov.

Chair Eliason called the meeting to order at 8:01 a.m.

MOTION: Rep. Brammer moved to approve the minutes for the February 15th, 2023, meeting. The motion passed with a vote of 7 - 0 - 6.

Yeas - 7

Rep. B. Brammer
Rep. K. Christofferson
Rep. S. Eliason
Rep. M. Judkins
Rep. P. Lyman
Rep. J. Moss
Rep. M. Strong

Nays - 0

Absent - 6

Rep. S. Barlow
Rep. J. Briscoe
Rep. D. Owens
Rep. C. Snider
Rep. R. Spendlove
Rep. K. Stratton

1. H.B. 144 High Cost Infrastructure Development Tax Credit Amendments (*Albrecht, C.*)

Rep. Carl Albrecht presented the bill with the assistance of Brian Somers, President, Utah Mining Association. They responded to questions from the committee.

MOTION: Rep. Lyman moved to replace H.B. 144 with 2nd Substitute H.B. 144. The motion passed with a vote of 9 - 0 - 4.

Yeas - 9

Rep. B. Brammer
Rep. K. Christofferson
Rep. S. Eliason
Rep. M. Judkins
Rep. P. Lyman
Rep. J. Moss
Rep. C. Snider
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 4

Rep. S. Barlow
Rep. J. Briscoe
Rep. D. Owens
Rep. R. Spendlove

MOTION: Rep. Lyman moved to pass 2nd Substitute H.B. 144 out favorably. The motion passed with a vote of 8 - 2 - 3.

Yeas - 8

Rep. B. Brammer
Rep. S. Eliason
Rep. M. Judkins
Rep. P. Lyman
Rep. J. Moss
Rep. R. Spendlove
Rep. K. Stratton
Rep. M. Strong

Nays - 2

Rep. K. Christofferson
Rep. C. Snider

Absent - 3

Rep. S. Barlow
Rep. J. Briscoe
Rep. D. Owens

Rep. Brammer assumed the chair at 8:11 a.m.

2. H.B. 54 Tax Revisions (*Eliason, S.*)

Chair Eliason presented the bill and responded to questions from the committee.

[2 HB54 Tax Revisions Presentation](#)

John Valentine, Commissioner, Utah Tax Commission; spoke in favor of the bill.

Bill Cargrove, private citizen; commented on the bill.

Rusty Cannon, President, Utah Taxpayers Association; spoke in favor of the bill.

Stefanie Jones, private citizen; spoke against the bill.

Sophia DiCaro, Executive Director, Governor's Office of Planning and Budget; spoke in favor of the bill.

Steve Erickson, Crossroads Urban Center; commented on the bill.

Matthew Weinstein, State Priorities Partnership Director, Voices For Utah Children; commented on the bill.

MOTION: Rep. Christofferson moved to replace H.B. 54 with 1st Substitute H.B. 54. The motion passed with a vote of 11 - 0 - 2.

Yeas - 11

Rep. S. Barlow
Rep. B. Brammer
Rep. J. Briscoe
Rep. K. Christofferson
Rep. S. Eliason
Rep. M. Judkins
Rep. P. Lyman
Rep. D. Owens
Rep. R. Spendlove
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 2

Rep. J. Moss
Rep. C. Snider

MOTION: Rep. Christofferson moved to pass 1st Substitute H.B. 54 out favorably. The motion passed with a vote of 9 - 2 - 2.

Yeas - 9

Rep. S. Barlow
Rep. B. Brammer
Rep. K. Christofferson
Rep. S. Eliason
Rep. M. Judkins
Rep. P. Lyman
Rep. R. Spendlove
Rep. K. Stratton
Rep. M. Strong

Nays - 2

Rep. J. Briscoe
Rep. D. Owens

Absent - 2

Rep. J. Moss
Rep. C. Snider

Rep. Eliason resumed the chair at 8:58 p.m.

3. 1st Sub. H.B. 101 Food Sales Tax Amendments (Rohner, J.)

Rep. Judy Rohner presented the bill.

David Davis, President, Utah Food Industry Association; spoke in favor of the bill.

Dr. Ron Mortensen, private citizen; spoke in favor of the bill.

Steve Erickson spoke in favor of the bill.

Ted Garcia, private citizen; spoke in favor of the bill.

George Chapman, private citizen; spoke in favor of the bill.

John Valentine commented on the bill.

MOTION: Rep. Lyman moved to pass 1st Substitute H.B. 101 out favorably. The motion passed with a vote of 7 - 0 - 6.

Yeas - 7

Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. P. Lyman
Rep. D. Owens
Rep. R. Spendlove
Rep. K. Stratton

Nays - 0

Absent - 6

Rep. B. Brammer
Rep. K. Christofferson
Rep. M. Judkins
Rep. J. Moss
Rep. C. Snider
Rep. M. Strong

4. H.B. 170 Child Care Tax Credit Amendments (Pulsipher, S.)

Rep. Susan Pulsipher presented the bill and responded to questions from the committee.

[HB170S01 Child Tax Credit Handout](#)

Kory Holdaway, Utah Private Child Care Association; spoke in favor of the bill.

Jamie Bitton, President, Utah Private Child Care Association; spoke in favor of the bill.

Aimee Winder Newton, Director, Governor's Office of Families; spoke in favor of the bill.

Sophia DiCaro spoke in favor of the bill.

MOTION: Rep. Briscoe moved to replace H.B. 170 with 1st Substitute H.B. 170. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. M. Judkins
Rep. P. Lyman
Rep. D. Owens
Rep. R. Spendlove
Rep. K. Stratton

Nays - 0

Absent - 5

Rep. B. Brammer
Rep. K. Christofferson
Rep. J. Moss
Rep. C. Snider
Rep. M. Strong

MOTION: Rep. Briscoe moved to pass 1st Substitute H.B. 170 out favorably. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. M. Judkins
Rep. P. Lyman
Rep. D. Owens
Rep. R. Spendlove
Rep. K. Stratton

Nays - 0

Absent - 5

Rep. B. Brammer
Rep. K. Christofferson
Rep. J. Moss
Rep. C. Snider
Rep. M. Strong

5. S.B. 157 Personal Property Tax Amendments (*Harper, W.*)

Sen. Wayne Harper presented the bill.

Jake Parkinson, Tooele County Assessor, Utah Assessors Association; spoke in favor of the bill.

MOTION: Rep. Judkins moved to pass S.B. 157 out favorably. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. M. Judkins
Rep. P. Lyman
Rep. D. Owens
Rep. R. Spendlove
Rep. K. Stratton

Nays - 0

Absent - 5

Rep. B. Brammer
Rep. K. Christofferson
Rep. J. Moss
Rep. C. Snider
Rep. M. Strong

MOTION: Chair Eliason moved to place S.B. 157 on the Consent Calendar. The motion passed with a vote of 7 - 0 - 6.

Yeas - 7

Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. M. Judkins
Rep. P. Lyman
Rep. D. Owens
Rep. K. Stratton

Nays - 0

Absent - 6

Rep. B. Brammer
Rep. K. Christofferson
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove
Rep. M. Strong

6. H.B. 151 Veteran Property Tax Revisions (*Lisonbee, K.*)

Rep. Karianne Lisonbee presented the bill and responded to questions from the committee.

Chris Brockert, private citizen; spoke in favor of the bill.

Ted Garcia spoke in favor of the bill.

David Allen, private citizen; spoke in favor of the bill.

Wayne Wickizer, private citizen; spoke in favor of the bill.

George Chapman spoke in favor of the bill.

Terry Schow, Retired Executive Director, Utah Department of Veterans Affairs; spoke in favor of the bill.

MOTION: Rep. Judkins moved to pass H.B. 151 out favorably. The motion passed with a vote of 9 - 0 - 4.

Yeas - 9

Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. M. Judkins
Rep. P. Lyman
Rep. D. Owens
Rep. R. Spendlove
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 4

Rep. B. Brammer
Rep. K. Christofferson
Rep. J. Moss
Rep. C. Snider

MOTION: Rep. Judkins moved to adjourn. The motion passed with a vote of 9 - 0 - 4.

Yeas - 9

Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. M. Judkins
Rep. P. Lyman
Rep. D. Owens
Rep. R. Spendlove
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 4

Rep. B. Brammer
Rep. K. Christofferson
Rep. J. Moss
Rep. C. Snider

Chair Eliason adjourned the meeting at 9:48 a.m.

NOTE: 02nd Substitute S.B. 0107, S.B. 0203 were not discussed in the meeting.